



**State of Louisiana**  
DIVISION OF ADMINISTRATION

Control # \_\_\_\_\_

**OFFICE OF STATE UNIFORM PAYROLL**

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

December 29, 1999

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2000-44

TO: All UPS Agencies

FROM: Ronald S. Mitchell  
Director

SUBJECT: 941/L3 W-2 Reconciliation Packets for 12/31/99

Attached is your agency's 941/L3 Reconciliation Packet for the quarter ending December 31, 1999. W-2 Exception Reports (BL1570-01) and Social Security/Medicare Wage Exception Reports (BL1570-02) are included in the reconciliation packet for those agencies that have exceptions. Basic procedures for reconciling the exceptions are found in Section 4.02 of the OSUP Standard Accounting Procedures Manual. **This reconciliation must be completed before W-2s can be distributed to employees.**

Also included in this packet is your annual Form L-3 (Employer's Annual Reconciliation of State Income Tax Withheld) which must be submitted to the Department of Revenue by 2/29/2000. The 941/L3 Reconciliation Packet is needed to complete the Form L-3. Be sure to complete the front and back of the Form L-3.

**Please note that the following situations will require special steps before a final reconciliation can be done:**

1. If the agency has any W-2 Exceptions on the final report dated December 26, 1999, then the agency must determine if W-2cs are required.  
Note: W-2cs may be required for previous years as well as 1999.
2. If W-2cs for 1999 are needed, the Reconciliation Worksheet (UPR/F64) and W-2 Summary Report (BL1570-02) for the quarter ending 12/31/99 must be amended to account for W-2c adjustments.
3. Any "O/S Differences" calculated on the 941/L3 W-2 Reconciliation Worksheet would indicate that:
  - a. an amended 941 and 941c must be prepared to report corrected Federal wages and/or taxes overpaid or underpaid, and/or

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2000-44

December 29, 1999

Page 2

- b. amended Forms L-1 and L-3 must be prepared to report corrected State wages and/or taxes overpaid or underpaid **(for State wages and/or taxes underpaid, contact OSUP for detailed instructions).**

Note: Do not send amended Forms L-1 or L-3 to the Department of Revenue for State wages unless State taxes are affected. (e.g. a supplemental with State wages but no State taxes was issued in 1999 but processed in 2000, or a cafeteria item was refunded in 2000 for 1999 deductions), and/or

- c. W-2cs need to be prepared.

Each agency is responsible for paying taxes due and/or recovering tax overpayments. Refer to OSUP Memorandum #2000-31, #2000-32, and #2000-33 for further instructions on final tax remittances, Forms W-2c, and tax reconciliations.

**Special Instructions for filing the Final 941:**

Since payroll wages and taxes will be reported under the new OSUP EIN beginning January 2000, agencies **must have "FINAL" written on the top of the Form 941 for the quarter ending 12/31/99.** Also, check the box indicating the following: "If you do not have to file returns in the future, check here," and enter the date final wages are paid as **12/31/99.** Normal procedures are to be followed in preparing the annual Form L-3.

**NOTE: The current employer identification numbers (EIN) will continue to be used for vendor reporting in ISIS/AFS, especially for 1099 reporting. Please do not request the IRS or Department of Revenue to delete your current EIN.**

Agencies are to forward a copy of the final Form 941, Schedule B, and Form L-3 to OSUP no later than **January 12, 2000.** OSUP will review this information and notify the agency of the approval to mail Form 941, Schedule B, and L3 no later than January 26, 2000. The due date for the Form 941 is January 31, 2000. If any amendments or changes are made to the Form 941 after the copy has been forwarded to OSUP, the revised Form 941 or 941c must also be sent to OSUP.

Any questions regarding the 941/L3 W-2 Reconciliation should be directed to one of the following members of the User Services Unit at (225):

Karen Antoine	342-5354	Lawanna Green	342-5345
Debbie Causey	342-5377	Paula Rotolo	342-5357

RSM:LMG/kmb

Attachments: 941/L3 Reconciliation Packet  
Form L-3